

in accordance with the provisions of this Act, and the decision of such person, or of a majority of them, if they are not unanimous, shall be reported to the collector and shall be final and conclusive, and the duty shall be levied and collected accordingly :

3. Such decision shall in no way apply to any case, except that submitted for the consideration of such appraisers :

Application  
of decision.

4. Every person who acts as an appraiser under this section, except a member of the Board of Customs selected by the Minister of Customs as aforesaid, shall take an oath before a collector of Customs, or a justice of the peace, to act without fear, favor or partiality, and to appraise the goods with reference to which he is called on to act, in accordance with the laws imposing duties of Customs in Canada. 51 V., c. 14, s. 16.

Persons  
acting as  
appraisers to  
be sworn.

75. The said persons appointed to appraise shall each be entitled to the sum of five dollars, which shall be paid by the person dissatisfied with the first appraisement, if the value ascertained by the second appraisement is equal to or greater than that ascertained by such first appraisement or if the value ascertained by such second appraisement exceeds by ten per cent., or more, the value of goods for duty as appears by the invoice and bill of entry thereof ; otherwise the same shall be paid by the collector out of any public moneys in his hands, and charged in his accounts. 46 V., c. 12, s. 100.

Remunera-  
tion of per-  
sons called in  
and by whom  
to be paid.

76. Every person chosen to make an appraisement required under this Act who, after due notice of such choice has been given to him in writing, declines or neglects to make such appraisement, shall, for so refusing or neglecting without good and sufficient cause, incur a penalty of forty dollars and costs. 46 V., c. 12, s. 101.

Penalty for  
refusing to  
act.

#### WAREHOUSING.

77. The warehousing ports already established, and such ports of entry as the Governor in Council, from time to time, appoints, shall be warehousing ports. 46 V., c. 12, s. 116.

Warehousing  
ports.

78. The importer of any goods imported into Canada may, subject to such rules and regulations as are, from time to time, prescribed by the Governor in Council in that behalf, enter the goods for exportation or for warehouse, and shall, by and upon the making of such entry, whether so expressed in such entry or not, become thereby bound to the performance of all of the requirements of this Act, and of such rules and regulations with regard to such exportation or warehousing, under a penalty equal to double the amount of the duty to which such goods are at the time

Goods may  
be entered for  
exportation or  
warehoused  
without pay-  
ment of duty.